

Randy and Ann's taxable income is \$32,000. Their traditional IRA deduction shown on Line 32 and 36 is \$1,600. Their adjusted gross income on Line 37 is \$30,400. Here are the correct answers for each line:

	<b>22</b>	Add the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ►	<b>22</b>		
<b>Adjusted Gross Income</b>	<b>23</b>	Educator expenses (see page 26) . . . . .	<b>23</b>		
	<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	<b>24</b>		
	<b>25</b>	Health savings account deduction. Attach Form 8889 . .	<b>25</b>		
	<b>26</b>	Moving expenses. Attach Form 3903 . . . . .	<b>26</b>		
	<b>27</b>	One-half of self-employment tax. Attach Schedule SE . .	<b>27</b>		
	<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans . . .	<b>28</b>		
	<b>29</b>	Self-employed health insurance deduction (see page XX)	<b>29</b>		
	<b>30</b>	Penalty on early withdrawal of savings . . . . .	<b>30</b>		
	<b>31a</b>	Alimony paid <b>b</b> Recipient's SSN ► _____	<b>31a</b>		
	<b>32</b>	IRA deduction (see page XX) . . . . .	<b>32</b>		
	<b>33</b>	Student loan interest deduction (see page XX) . . . . .	<b>33</b>		
	<b>34</b>	Tuition and fees deduction (see page XX) . . . . .	<b>34</b>		
<b>35</b>	Domestic production activities deduction. Attach Form 8903	<b>35</b>			
	<b>36</b>	Add lines 23 through 31a and 32 through 35 . . . . .	<b>36</b>		
	<b>37</b>	Subtract line 36 from line 22. This is your <b>adjusted gross income</b> . . . . . ►	<b>37</b>		